

**Black Lung**  
**20X8144**  
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**Black Lung Disability Trust Fund**  
**20X8144**  
**Noteworthy News**

1 We have changed the account number for Interest on Investments to 5311 from 5310. This change is in accordance with the Standard General Ledger.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
March 31, 2004 Through April 30,2004**

RUN DATE: 05/20/2004

RUN TIME: 11:24:59

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	58,075,144.30	46,001,524.27	34,384,677.04	69,691,991.53
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	<b>58,075,144.30</b>	<b>46,001,524.27</b>	<b>34,384,677.04</b>	<b>69,691,991.53</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	325,289,359.33	0.00	53,326,124.48	378,615,483.81
2510	ADVANCES FROM GEN FUND	8,243,556,899.11	0.00	0.00	8,243,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>8,568,846,258.44</b>	<b>46,001,524.27</b>	<b>87,710,801.52</b>	<b>8,622,172,382.92</b>
	<b>TOTAL NET ASSETS</b>	<b>(8,510,771,114.14)</b>	<b>46,001,524.27</b>	<b>87,710,801.52</b>	<b>(8,552,480,391.39)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(8,213,631,845.48)	0.00	0.00	(8,213,631,845.48)
	<b>TOTAL CAPITAL</b>	<b>(8,213,631,845.48)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,213,631,845.48)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	76,071,000.00	0.00	12,438,000.00	88,509,000.00
5800	\$0.55 TAX ON SURFACE COAL	49,470,000.00	0.00	11,497,000.00	60,967,000.00
5800	4.4% TAX ON UNDERGROUND COAL	54,505,000.00	0.00	11,825,000.00	66,330,000.00
5800	4.4% TAX ON SURFACE COAL	49,559,000.00	0.00	9,748,000.00	59,307,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	1,300,730.80	0.00	485,188.31	1,785,919.11
5320	FINES & PENALTIES	242,017.42	0.00	8,335.96	250,353.38
	<b>TOTAL INCOME</b>	<b>231,147,748.22</b>	<b>0.00</b>	<b>46,001,524.27</b>	<b>277,149,272.49</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	10,237,084.00	2,194,000.00	0.00	12,431,084.00
5760	SALARIES & EXPENSES - ESA	16,064,123.00	2,656,646.00	0.00	18,720,769.00
5760	SALARIES & EXPENSES - OIG	168,000.00	29,000.00	0.00	197,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	176,500,000.00	29,500,000.00	0.00	206,000,000.00
6100	TREASURY ADMIN EXPENSE - GF	19,633.00	2,594.33	0.00	22,227.33
6100	TREASURY ADMIN EXPENSE - BPD	8,818.55	2,436.71	0.00	11,255.26
6330	INTEREST EXPENSE - REPAYABLE ADVAN	325,289,358.33	53,326,124.48	0.00	378,615,482.81
	<b>TOTAL EXPENSES</b>	<b>528,287,016.88</b>	<b>87,710,801.52</b>	<b>0.00</b>	<b>615,997,818.40</b>
	<b>TOTAL EQUITY</b>	<b>(8,510,771,114.14)</b>	<b>87,710,801.52</b>	<b>46,001,524.27</b>	<b>(8,552,480,391.39)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>133,712,325.79</b>	<b>133,712,325.79</b>	<b>0.00</b>

**Black Lung  
20X8144  
Balance Sheet (Final)  
April 30,2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	69,691,991.53	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>69,691,991.53</b>	<b>\$</b>

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv		378,615,483.81	
Advances from General Fund	\$	8,243,556,899.11	
<b>Total Liabilities</b>	<b>\$</b>	<b>8,622,172,382.92</b>	<b>\$</b>

**Equity**

Beginning Balance	\$	(8,213,631,845.48)	
Net Change	\$	(338,848,545.91)	
<b>Total Equity</b>	<b>\$</b>	<b>(8,552,480,391.39)</b>	<b>\$</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b>69,691,991.53</b>	<b>\$</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: May 20, 2004

**Black Lung  
20X8144  
Income Statement (Final)  
October 1, 2003 Through April 30, 2004**

**RECEIPTS**

	Current Month	Year-To-Date
<b>Revenue</b>		
\$0.55 Tax on Surface Coal	0.00	60,967,000.00
\$1.10 Tax on Underground	0.00	88,509,000.00
4.4% Tax on Surface Coal	0.00	59,307,000.00
4.4% Tax on Underground	0.00	66,330,000.00
Collect - Responsible Owners	0.00	1,785,919.11
Fines & Penalties	0.00	250,353.38
<b>Gross Revenue</b>	<b>\$ 0.00</b>	<b>\$ 277,149,272.49</b>

**OUTLAYS**

Interest Exp-Repayable Advance	0.00	378,615,482.81
Salaries & Expenses - DM	0.00	12,431,084.00
Salaries & Expenses - OIG	0.00	197,000.00
Salaries & Expenses - ESA	0.00	18,720,769.00
Treasury Admin Expense - BPD	0.00	11,255.26
Treasury Admin Expense - GF	0.00	22,227.33
<b>Total Outlays</b>	<b>\$ 0.00</b>	<b>\$ 409,997,818.40</b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	0.00	206,000,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 0.00</b>	<b>\$ 206,000,000.00</b>
<b>Total Outlays/Transfers</b>	<b>\$ 0.00</b>	<b>\$ 615,997,818.40</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ 0.00</b>	<b>\$ (338,848,545.91)</b>

**Black Lung  
20X8144  
Budget Reconciliation (Final)  
April 30, 2004**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	250,353.38	
580010	\$1.10 Tax on Underground Coal	88,509,000.00	
580020	\$.55 Tax on Surface Coal	60,967,000.00	
580030	4.4% Tax on Underground Coal	66,330,000.00	
580040	4.4% Tax on Surface Coal	59,307,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<u><u>275,363,353.38</u></u>
576501	Benefit Pymts - Transfer to Labor	(206,000,000.00)	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<u><u>(206,000,000.00)</u></u>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<u><u>0.00</u></u>
576040	Salaries & Expenses - DM	(12,431,084.00)	
576050	Salaries & Expenses - ESA	(18,720,769.00)	
576060	Salaries & Expenses - OIG	(197,000.00)	
590010	Collections/Responsible Operators (03)	1,785,919.11	
610010	Treasury Admin Expense - GF	(22,227.33)	
610050	Treasury Admin Expense - BPD	(11,255.26)	
633000	Repayment of Advance from GF	1.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<u><u>(29,596,415.48)</u></u>
532010	Fines & Penalties	250,353.38	
580010	\$1.10 Tax on Underground Coal	88,509,000.00	
580030	4.4% Tax on Underground Coal	66,330,000.00	
580020	\$.55 Tax on Surface Coal	60,967,000.00	
580040	4.4% Tax on Surface Coal	59,307,000.00	
590010	Collections/Responsible Operators (03)	1,785,919.11	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(206,000,000.00)	
576040	Salaries & Expenses - DM	(12,431,084.00)	
576050	Salaries & Expenses - ESA	(18,720,769.00)	
576060	Salaries & Expenses - OIG	(197,000.00)	
610010	Treasury Admin Expense - GF	(22,227.33)	
610050	Treasury Admin Expense - BPD	(11,255.26)	
633000	Repayment of Advance from GF	1.00	
	<b>New Budget Authority</b>	<b>26,851,386.03</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<u><u>(66,618,323.93)</u></u>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<u><u>26,851,386.03</u></u>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<u><u>29,925,053.63</u></u>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<u><u>(29,925,053.63)</u></u> <u><u>0.00</u></u>
			<u><u>(29,925,053.63)</u></u>
1010	Fund Balance with Treasury	69,691,991.53	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<u><u>69,691,991.53</u></u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)		<u><u>(69,691,991.53)</u></u>

**BLACK LUNG  
20X8144  
BUDGETARY ACCOUNT BALANCES (Final)  
April 30, 2004**

<u>Account Number</u>		
411400	Appropriated Trust Fund Receipts	275,363,353.38
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	26,851,386.03
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred	<b>(206,000,000.00)</b>
417000	Transfers - Current Year Authority	0.00
490200	Expended Authority - Paid	<b>(29,596,415.48)</b>
462000	Other Funds Available for Commit/Oblig	<b>(66,618,323.93)</b>
420100	Total Actual Resources - Collected	29,925,053.63
439700	Receipts and Approps Temp Precl from Oblig	<b>(29,925,053.63)</b>
		0.00